

BRAZORIA COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
August 31, 2024

BRAZORIA COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by
BRAZORIA COUNTY AUDITOR

Kaysie Stewart, CPA
County Auditor

BRAZORIA COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
August 31, 2024

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KAYSIE STEWART, CPA
BRAZORIA COUNTY AUDITOR
237 E. LOCUST, SUITE 403
ANGLETON, TX 77515



TELEPHONE:
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September 24, 2024

The Board of Judges
The Commissioners' Court
Brazoria County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Brazoria County, Texas as of and for the eleven months ended **August 31, 2024** is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. These statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles.

Due to the size of the county, and the significant volume of financial information contained in the books and records, our office has chosen not to present each fund individually monthly. Rather, we have identified a group of funds composed of two of the County's major funds and their sub-funds (General, Road and Bridge), along with other funds which are typically brought before Court on a budgetary basis (Law Library, Mosquito Control, and Airport). Should you desire to see detailed information contained in a fund which has not been identified as most relevant for monthly presentation, please contact my office and we will be happy to assist you.

Current and historical data related to the County's half cent sales tax is provided for your reference. The Schedule of Revenues shows the budgeted amounts versus the year-to-date actual balances. The Schedule of Expenditures included herein shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are balance sheets for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The Statement of Changes in Fund Balance shows balances on hand at the beginning and end of the month for the General Fund, Road & Bridge Fund, Law Library Fund, Mosquito Control Fund, and Airport Fund. The schedule of transfers includes all funds. The Debt Service Payment Schedule is also presented for your reference, for fiscal year 2024. Our intention is for this reporting to be useful for you, so we welcome your suggestions for the contents of this submission.

This report is designed to provide a general overview of Brazoria County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Additionally, due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports as defined by the professional standards of the American Institute of Certified Public Accountants. However, these financial statements were prepared, and the financial accounting records were maintained with objectivity and due professional care. Questions concerning any of the information provided in this report should be addressed to Brazoria County Auditor, 237 E. Locust, Suite 403 Angleton, Texas 77515.

Respectfully submitted,

Kaysie Stewart

Kaysie Stewart, CPA
Brazoria County Auditor

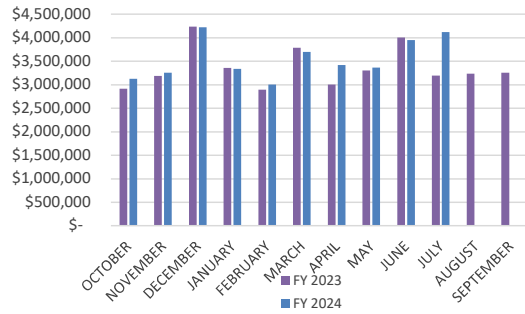
BRAZORIA COUNTY HALF CENT SALES TAX

Fiscal Year Ended September 30, 2024

CURRENT SALES TAX COLLECTIONS COMPARISON

	FY 2023	FY 2024	DIFF	%
OCTOBER	\$ 2,918,977	\$ 3,129,605	\$ 210,628	7.22%
NOVEMBER	\$ 3,187,114	\$ 3,258,002	\$ 70,888	2.22%
DECEMBER	\$ 4,235,575	\$ 4,222,460	\$ (13,115)	-0.31%
JANUARY	\$ 3,358,801	\$ 3,336,617	\$ (22,184)	-0.66%
FEBRUARY	\$ 2,896,108	\$ 3,005,923	\$ 109,815	3.79%
MARCH	\$ 3,784,669	\$ 3,699,623	\$ (85,046)	-2.25%
APRIL	\$ 3,004,854	\$ 3,422,540	\$ 417,686	13.90%
MAY	\$ 3,304,495	\$ 3,365,688	\$ 61,193	1.85%
JUNE	\$ 4,007,709	\$ 3,946,694	\$ (61,015)	-1.52%
JULY	\$ 3,198,125	\$ 4,122,907	\$ 924,782	28.92%
AUGUST	\$ 3,237,062			
SEPTEMBER	\$ 3,255,439			
TOTAL	\$ 40,388,928	\$ 35,510,059	\$ 1,613,632	53.16%

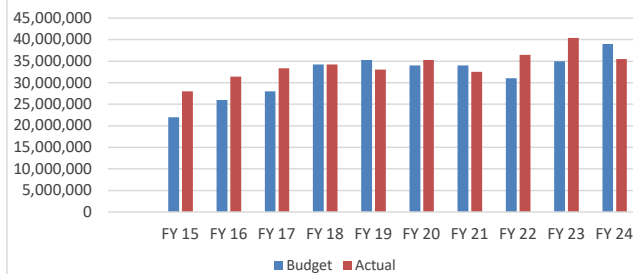
Sales Tax Collections by Month



SALES TAX HISTORY BY MONTH REMITTED TO COUNTY

Month Collected/ Month Remitt	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
OCT / DEC	1,916,231	2,173,364	2,370,762	2,761,724	2,688,403	2,903,267	2,470,404	2,675,997	2,918,977	3,129,605
NOV / JAN	2,008,770	2,236,932	2,836,834	2,628,696	2,445,797	2,959,313	2,329,923	2,915,362	3,187,114	3,258,002
DEC / FEB	2,923,787	3,183,078	3,025,724	3,355,280	3,223,811	4,879,325	3,191,485	3,417,308	4,235,575	4,222,460
JAN / MAR	2,201,924	2,603,433	2,403,784	2,469,154	2,419,518	2,650,236	2,289,106	2,582,007	3,358,801	3,336,617
FEB / APR	2,045,674	2,299,393	2,848,424	2,547,052	2,463,806	2,525,579	2,180,322	2,674,322	2,896,108	3,005,923
MAR / MAY	2,614,470	2,864,527	3,217,762	3,215,527	3,070,484	3,165,793	3,066,626	3,446,518	3,784,669	3,699,623
APR / JUN	2,404,823	2,689,329	2,606,749	2,813,563	2,559,583	3,284,410	2,830,660	2,936,560	3,004,854	3,422,540
MAY / JUL	2,206,575	2,694,989	2,774,951	2,825,395	2,707,673	2,645,958	2,722,243	3,017,869	3,304,495	3,365,688
JUN / AUG	2,736,537	3,015,791	3,543,149	3,029,214	2,787,642	3,003,985	2,982,129	3,441,777	4,007,709	3,946,694
JUL / SEPT	2,403,914	2,200,027	2,442,438	2,577,899	2,939,101	2,319,781	2,738,182	2,968,517	3,198,125	4,122,907
AUG / OCT	2,220,279	2,861,537	2,349,851	3,077,481	2,761,600	2,300,406	2,727,955	3,097,322	3,237,062	-
SEP / NOV	2,322,636	2,561,914	2,891,665	2,894,158	2,952,287	2,592,087	3,024,952	3,277,671	3,255,439	-

Annual Sales Tax Collections - Budget versus Actual



SALES TAX BY FISCAL YEAR

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Budget	22,000,000	26,000,000	28,000,000	34,250,000	35,250,000	34,000,000	34,000,000	31,000,000	35,000,000	39,000,000
Actual	28,005,620	31,384,316	33,312,092	34,195,142	33,019,705	35,230,141	32,553,987	36,451,230	40,388,928	35,510,059



Aggregate Revenue for Year 2024

10/01/2023 thru 08/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10000-General Fund					
Tax Revenue	106,707,687	-	106,707,687	103,783,667	(2,924,020)
Other Constitutional Tax	39,000,000	270,000	39,270,000	31,437,152	(7,832,848)
Penalty and Interest	600,000	-	600,000	643,642	43,642
Licenses and Permits	2,137,100	90,000	2,227,100	1,834,742	(392,358)
Grant Revenue	214,000	-	214,000	194,615	(19,385)
Shared Revenue	739,000	-	739,000	552,170	(186,830)
Fees of Office	7,466,100	30,000	7,496,100	6,551,161	(944,939)
Library Revenue Fees	66,500	-	66,500	64,574	(1,926)
Legislative Fees	935,910	140,000	1,075,910	927,020	(148,890)
Other Fees	1,763,200	-	1,763,200	725,904	(1,037,296)
Fines and Forfeitures	2,632,900	-	2,632,900	2,136,562	(496,338)
Investment Income	3,953,811	950,000	4,903,811	4,498,577	(405,234)
Sale of Assets	21,000	-	21,000	22,335	1,335
Contributions	-	17,000	17,000	3,470	(13,530)
Miscellaneous Revenue	2,620,600	125,100	2,745,700	2,529,231	(216,469)
Transfers	113,678	-	113,678	29,157	(84,521)
Total Fund: 10000	168,971,486	1,622,100	170,593,586	155,933,979	(14,659,607)
Fund: 10200-Juv Prob Fees					
Other Fees	30,000	-	30,000	5,260	(24,740)
Investment Income	500	-	500	2,499	1,999
Total Fund: 10200	30,500	-	30,500	7,759	(22,741)
Fund: 10300-Unclaimed Juvenile Restitution					
Fines and Forfeitures	-	-	-	8	8
Total Fund: 10300	-	-	-	8	8
Fund: 10350-Sheriff Special Response Team					
Investment Income	200	-	200	1,931	1,731
Total Fund: 10350	200	-	200	1,931	1,731
Fund: 10400-Env Health-Retail Food Permits					
Licenses and Permits	110,000	3,000	113,000	107,100	(5,900)
Transfers	115,000	-	115,000	115,000	-
Total Fund: 10400	225,000	3,000	228,000	222,100	(5,900)
Fund: 10500-District Clerk Contingency					
Other Fees	-	-	-	425	425
Investment Income	15,000	-	15,000	73,967	58,967
Total Fund: 10500	15,000	-	15,000	74,393	59,393
Fund: 10600-Fire Training Field					
Investment Income	200	-	200	1,582	1,382
Total Fund: 10600	200	-	200	1,582	1,382
Fund: 10700-Parks Special Events					
Investment Income	1,000	-	1,000	3,664	2,664
Contributions	5,000	-	5,000	2,178	(2,822)
Total Fund: 10700	6,000	-	6,000	5,842	(158)



Aggregate Revenue for Year 2024

10/01/2023 thru 08/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 10710-Parks SFA Special Projects					
Other Fees	1,800	-	1,800	1,207	(593)
Investment Income	-	-	-	300	300
Miscellaneous Revenue	-	-	-	1	1
Total Fund: 10710	1,800	-	1,800	1,508	(292)
Fund: 10850-CPS-Donations					
Investment Income	300	-	300	3,553	3,253
Contributions	3,000	-	3,000	10,196	7,196
Total Fund: 10850	3,300	-	3,300	13,749	10,449
Fund: 20000-Road and Bridge Non-Construct					
Tax Revenue	41,449,704	-	41,449,704	40,317,331	(1,132,373)
Penalty and Interest	200,000	-	200,000	253,207	53,207
Grant Revenue	-	-	-	84,067	84,067
Shared Revenue	-	-	-	2,675,900	2,675,900
Fees of Office	-	-	-	45,335	45,335
Road and Bridge Fees	-	-	-	797,878	797,878
Other Fees	-	-	-	120	120
Investment Income	-	-	-	1,539,119	1,539,119
Sale of Assets	-	-	-	441,009	441,009
Contributions	-	2,145,044	2,145,044	2,145,044	-
Miscellaneous Revenue	-	-	-	625,106	625,106
Total Fund: 20000	41,649,704	2,145,044	43,794,748	48,924,117	5,129,369
Fund: 39800-Law Library					
Legislative Fees	190,000	-	190,000	196,866	6,866
Investment Income	10,000	1,700	11,700	34,326	22,626
Miscellaneous Revenue	12,000	-	12,000	11,615	(385)
Transfers	70,000	-	70,000	70,000	-
Total Fund: 39800	282,000	1,700	283,700	312,808	29,108
Fund: 39900-Mosquito Control District					
Tax Revenue	2,041,188	-	2,041,188	1,986,985	(54,203)
Penalty and Interest	12,500	-	12,500	13,199	699
Fees of Office	-	-	-	-	-
Investment Income	35,000	-	35,000	91,971	56,971
Sale of Assets	500	-	500	2,914	2,414
Total Fund: 39900	2,089,188	-	2,089,188	2,095,069	5,881
Fund: 41000-2016 Limited Tax Rfd (2006 CO)					
Tax Revenue	1,122,653	-	1,122,653	1,092,435	(30,218)
Penalty and Interest	1,000	-	1,000	7,124	6,124
Investment Income	-	-	-	100,060	100,060
Total Fund: 41000	1,123,653	-	1,123,653	1,199,619	75,966
Fund: 42000-2021 Gen Oblig Rfd (2012 CO)					
Tax Revenue	2,041,188	-	2,041,188	1,987,163	(54,025)
Penalty and Interest	500	-	500	13,192	12,692
Investment Income	6,500	-	6,500	21,299	14,799
Total Fund: 42000	2,048,188	-	2,048,188	2,021,654	(26,534)



Aggregate Revenue for Year 2024

10/01/2023 thru 08/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Actuals	Variance
Fund: 42100-2018 Cert of Oblig-I,S					
Tax Revenue	671,041	-	671,041	654,498	(16,543)
Penalty and Interest	500	-	500	4,957	4,457
Investment Income	12,000	-	12,000	61,046	49,046
Total Fund: 42100	683,541	-	683,541	720,501	36,960
Fund: 42200-2021 CO-Courthouse Campus I,S					
Tax Revenue	2,610,169	-	2,610,169	2,539,507	(70,662)
Penalty and Interest	1,000	-	1,000	15,539	14,539
Investment Income	110,000	-	110,000	348,476	238,476
Total Fund: 42200	2,721,169	-	2,721,169	2,903,522	182,353
Fund: 44000-Toll Road-SH288-I&S					
Tax Revenue	-	-	-	1,150	1,150
Penalty and Interest	-	-	-	799	799
Total Fund: 44000	-	-	-	1,949	1,949
Fund: 45000-Road Bonds-Mobility-I,S					
Tax Revenue	3,533,806	-	3,533,806	3,439,312	(94,494)
Penalty and Interest	1,000	-	1,000	23,117	22,117
Investment Income	55,000	-	55,000	334,306	279,306
Total Fund: 45000	3,589,806	-	3,589,806	3,796,735	206,929
Fund: 60500-Airport Operating					
Fees of Office	-	-	-	(2)	(2)
Miscellaneous Revenue	-	-	-	1	1
Enterprise Revenue	3,346,971	1,255,000	4,601,971	3,809,255	(792,716)
Total Fund: 60500	3,346,971	1,255,000	4,601,971	3,809,254	(792,717)
Report Total	226,787,706	5,026,844	231,814,550	222,048,078	(9,766,472)



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Fund: 10000-General Fund							
10000 County Judge							
Salaries & Benefits	780,588	-	780,588	(45,649)	(704,968)	29,971	96%
Operating Expenditures	55,000	-	55,000	(2,269)	(12,852)	39,879	27%
	835,588	-	835,588	(47,919)	(717,819)	69,850	92%
10100 Comm. South Service Center							
Salaries & Benefits	462,230	-	462,230	(26,183)	(404,114)	31,933	93%
Operating Expenditures	9,525	-	9,525	(247)	(7,920)	1,359	86%
	471,755	-	471,755	(26,430)	(412,034)	33,291	93%
10200 Comm. Central Service Center							
Salaries & Benefits	462,922	6,000	468,922	(26,078)	(429,060)	13,784	97%
Operating Expenditures	11,300	-	11,300	-	(3,683)	7,617	33%
	474,222	6,000	480,222	(26,078)	(432,743)	21,401	96%
10300 Comm. North Service Center							
Salaries & Benefits	460,183	-	460,183	(26,101)	(397,327)	36,755	92%
Operating Expenditures	13,518	-	13,518	(239)	(8,936)	4,343	68%
	473,701	-	473,701	(26,340)	(406,263)	41,098	91%
10400 Comm. West Service Center							
Salaries & Benefits	487,479	6,500	493,979	(27,670)	(438,918)	27,392	94%
Operating Expenditures	26,800	-	26,800	(190)	(9,961)	16,649	38%
	514,279	6,500	520,779	(27,860)	(448,879)	44,040	92%
11000 Records Management & Comm							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12000 County Clerk							
Salaries & Benefits	3,032,335	-	3,032,335	(169,305)	(2,694,671)	168,360	94%
Operating Expenditures	69,200	-	69,200	(6,414)	(44,912)	17,874	74%
	3,101,535	-	3,101,535	(175,719)	(2,739,583)	186,234	94%
12030 County Clerk-Courthouse							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12040 County Clerk-East Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12110 County Clerk-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
12120 County Clerk-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
13000 Veteran's Service							
Salaries & Benefits	264,925	-	264,925	(15,328)	(223,475)	26,122	90%
Operating Expenditures	9,925	-	9,925	(107)	(2,941)	6,877	31%
	274,850	-	274,850	(15,435)	(226,416)	32,999	88%
14000 Emergency Management							
Salaries & Benefits	453,593	5,800	459,393	(27,447)	(406,389)	25,556	94%
Operating Expenditures	55,600	-	55,600	(4,501)	(22,554)	28,545	49%
	509,193	5,800	514,993	(31,949)	(428,943)	54,101	89%
14900 Non-Departmental							
Operating Expenditures	7,150,856	(127,273)	7,023,583	(86,369)	(6,881,785)	55,429	99%
Capital	-	-	-	253,440	(254,440)	(1,000)	0%



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	-	-	-	-	-	-	0%
	7,150,856	(127,273)	7,023,583	167,070	(7,136,225)	54,429	99%
15001 County Court at Law 1							
Salaries & Benefits	474,371	5,300	479,671	(30,185)	(434,463)	15,023	97%
Operating Expenditures	284,700	-	284,700	(1,417)	(238,847)	44,436	84%
	759,071	5,300	764,371	(31,602)	(673,311)	59,458	92%
15002 County Court at Law 2							
Salaries & Benefits	475,547	3,400	478,947	(25,854)	(439,522)	13,571	97%
Operating Expenditures	192,600	160,000	352,600	1,059	(305,987)	47,672	86%
	668,147	163,400	831,547	(24,795)	(745,509)	61,243	93%
15003 County Court at Law 3							
Salaries & Benefits	516,002	-	516,002	(31,966)	(458,441)	25,596	95%
Operating Expenditures	308,059	-	308,059	(1,926)	(248,212)	57,921	81%
	824,061	-	824,061	(33,892)	(706,653)	83,517	90%
15004 County Court at Law 4							
Salaries & Benefits	521,364	5,600	526,964	(31,966)	(483,661)	11,337	98%
Operating Expenditures	304,900	60,000	364,900	(1,701)	(306,779)	56,420	85%
	826,264	65,600	891,864	(33,667)	(790,440)	67,757	92%
15900 Probate Court Investigations							
Salaries & Benefits	190,578	3,000	193,578	(10,888)	(177,118)	5,571	97%
Operating Expenditures	4,612	-	4,612	(384)	(3,319)	909	80%
	195,190	3,000	198,190	(11,272)	(180,437)	6,480	97%
16000 District Courts							
Salaries & Benefits	784,609	83,000	867,609	(54,043)	(785,993)	27,573	97%
Operating Expenditures	217,805	-	217,805	(5,541)	(128,301)	83,963	61%
	1,002,414	83,000	1,085,414	(59,584)	(914,294)	111,536	90%
16023 District Court-23rd							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
16149 District Court-149th							
Salaries & Benefits	303,277	-	303,277	(17,610)	(270,487)	15,180	95%
Operating Expenditures	654,500	-	654,500	-	(660,273)	(5,773)	101%
	957,777	-	957,777	(17,610)	(930,760)	9,407	99%
16239 District Court-239th							
Salaries & Benefits	306,656	-	306,656	(17,610)	(272,450)	16,596	95%
Operating Expenditures	565,000	300,000	865,000	-	(796,244)	68,756	92%
	871,656	300,000	1,171,656	(17,610)	(1,068,694)	85,352	93%
16300 District Court-300th							
Salaries & Benefits	305,701	5,000	310,701	(17,610)	(284,326)	8,765	97%
Operating Expenditures	610,000	50,000	660,000	-	(614,456)	45,544	93%
Transfers	450,000	-	450,000	-	(197,809)	252,191	44%
	1,365,701	55,000	1,420,701	(17,610)	(1,096,591)	306,500	78%
16412 District Court-412th							
Salaries & Benefits	304,748	4,300	309,048	(17,610)	(282,788)	8,650	97%
Operating Expenditures	560,000	930,000	1,490,000	-	(1,203,917)	286,083	81%
	864,748	934,300	1,799,048	(17,610)	(1,486,706)	294,733	84%
16461 District Court-461st							
Salaries & Benefits	302,322	-	302,322	(17,610)	(267,761)	16,951	94%
Operating Expenditures	365,000	-	365,000	-	(383,626)	(18,626)	105%
	667,322	-	667,322	(17,610)	(651,387)	(1,675)	100%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
17000 District Clerk							
Salaries & Benefits	3,209,266	-	3,209,266	(171,797)	(2,741,208)	296,260	91%
Operating Expenditures	77,200	-	77,200	(7,565)	(34,848)	34,787	55%
	3,286,466	-	3,286,466	(179,362)	(2,776,057)	331,046	90%
18000 Justice of the Peace							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
18110 Justice of the Peace 1,1							
Salaries & Benefits	582,481	9,300	591,781	(31,420)	(541,147)	19,214	97%
Operating Expenditures	20,683	-	20,683	(74)	(10,783)	9,827	52%
	603,164	9,300	612,464	(31,494)	(551,929)	29,041	95%
18120 Justice of the Peace 1,2							
Salaries & Benefits	596,113	-	596,113	(34,918)	(539,521)	21,673	96%
Operating Expenditures	26,600	65,700	92,300	(4,351)	(71,532)	16,417	82%
	622,713	65,700	688,413	(39,269)	(611,053)	38,091	94%
18210 Justice of the Peace 2,1							
Salaries & Benefits	578,538	-	578,538	(30,885)	(516,080)	31,573	95%
Operating Expenditures	14,820	-	14,820	(1,779)	(10,007)	3,034	80%
	593,358	-	593,358	(32,664)	(526,087)	34,607	94%
18220 Justice of the Peace 2,2							
Salaries & Benefits	586,771	5,800	592,571	(32,285)	(539,674)	20,612	97%
Operating Expenditures	22,700	-	22,700	(661)	(5,081)	16,958	25%
	609,471	5,800	615,271	(32,945)	(544,755)	37,571	94%
18310 Justice of the Peace 3,1							
Salaries & Benefits	525,690	7,300	532,990	(28,829)	(473,490)	30,671	94%
Operating Expenditures	17,900	-	17,900	(3,791)	(6,688)	7,420	59%
	543,590	7,300	550,890	(32,620)	(480,179)	38,091	93%
18320 Justice of the Peace 3,2							
Salaries & Benefits	504,944	-	504,944	(27,384)	(446,242)	31,318	94%
Operating Expenditures	17,900	-	17,900	(2,329)	(6,668)	8,903	50%
	522,844	-	522,844	(29,713)	(452,910)	40,221	92%
18410 Justice of the Peace 4,1							
Salaries & Benefits	580,193	9,600	589,793	(31,377)	(540,508)	17,907	97%
Operating Expenditures	17,550	-	17,550	(1,072)	(11,605)	4,873	72%
	597,743	9,600	607,343	(32,450)	(552,113)	22,780	96%
18420 Justice of the Peace 4,2							
Salaries & Benefits	667,810	7,000	674,810	(35,656)	(617,399)	21,754	97%
Operating Expenditures	49,400	-	49,400	(11,868)	(29,700)	7,832	84%
	717,210	7,000	724,210	(47,524)	(647,099)	29,586	96%
19000 Judicial Miscellaneous							
Salaries & Benefits	565,924	-	565,924	1,839	(257,348)	310,415	45%
Operating Expenditures	2,157,911	-	2,157,911	(154,359)	(1,672,280)	331,272	85%
Transfers	50,000	-	50,000	-	(239,999)	(189,999)	480%
	2,773,835	-	2,773,835	(152,519)	(2,169,627)	451,689	84%
19001 Drug Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19002 DWI Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19003 Mental Health Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19004 Veterans Court							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19100 Indigent Defense							
Salaries & Benefits	242,395	4,800	247,195	(13,293)	(226,359)	7,542	97%
Operating Expenditures	6,171	-	6,171	(503)	(4,901)	768	88%
	248,566	4,800	253,366	(13,796)	(231,260)	8,310	97%
19200 Bail Bond Board							
Salaries & Benefits	147,108	-	147,108	(7,728)	(124,528)	14,853	90%
Operating Expenditures	5,500	-	5,500	(782)	(1,736)	2,982	46%
	152,608	-	152,608	(8,510)	(126,263)	17,835	88%
19300 District Attorney							
Salaries & Benefits	9,821,301	192,000	10,013,301	(576,012)	(9,069,211)	368,079	96%
Operating Expenditures	192,150	(1,661)	190,489	(10,518)	(158,693)	21,278	89%
Capital	213,000	-	213,000	(112,534)	(55,011)	45,455	79%
Transfers	364,000	-	364,000	-	(200,255)	163,745	55%
	10,590,451	190,339	10,780,790	(699,064)	(9,483,169)	598,557	94%
19400 Child Support							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
19900 Law Library							
Transfers	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
20100 County Auditor							
Salaries & Benefits	2,107,685	16,000	2,123,685	(124,261)	(1,952,662)	46,761	98%
Operating Expenditures	19,600	-	19,600	(3,469)	(7,477)	8,654	56%
	2,127,285	16,000	2,143,285	(127,730)	(1,960,140)	55,415	97%
20200 Purchasing							
Salaries & Benefits	807,253	3,000	810,253	(46,811)	(743,775)	19,666	98%
Operating Expenditures	40,250	-	40,250	(10,813)	(18,255)	11,182	72%
	847,503	3,000	850,503	(57,625)	(762,030)	30,848	96%
20300 County Treasurer							
Salaries & Benefits	397,431	4,500	401,931	(22,986)	(371,138)	7,807	98%
Operating Expenditures	230,650	-	230,650	(17,258)	(130,436)	82,955	64%
	628,081	4,500	632,581	(40,245)	(501,574)	90,762	86%
20400 Human Resources							
Salaries & Benefits	1,067,573	-	1,067,573	(64,161)	(882,167)	121,244	89%
Operating Expenditures	175,050	-	175,050	(50,168)	(57,694)	67,187	62%
	1,242,623	-	1,242,623	(114,329)	(939,862)	188,431	85%
21000 Tax Assessor-Collector							
Salaries & Benefits	4,214,995	-	4,214,995	(239,508)	(3,709,963)	265,525	94%
Operating Expenditures	188,100	-	188,100	(48,109)	(124,031)	15,959	92%
	4,403,095	-	4,403,095	(287,618)	(3,833,994)	281,484	94%
21010 Tax-Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
21050 Tax-W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21100 Tax-Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21110 Tax-Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21120 Tax-Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21130 Tax-Pearland East							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21150 Tax-Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
21160 Tax-W Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
22000 Information Systems							
Salaries & Benefits	3,768,304	-	3,768,304	(224,488)	(3,417,258)	126,558	97%
Operating Expenditures	7,472,716	288,054	7,760,770	(601,388)	(6,656,851)	502,531	94%
Capital	489,200	43,795	532,995	(154,057)	(283,711)	95,227	82%
	11,730,220	331,849	12,062,069	(979,933)	(10,357,819)	724,316	94%
23000 Appraisal District Assessment							
Operating Expenditures	937,150	30,615	967,765	-	(967,765)	-	100%
	937,150	30,615	967,765	-	(967,765)	-	100%
24000 Elections							
Salaries & Benefits	835,845	-	835,845	-	(872,925)	(37,080)	104%
Operating Expenditures	435,850	-	435,850	(12,255)	(333,335)	90,261	79%
	1,271,695	-	1,271,695	(12,255)	(1,206,259)	53,181	96%
25000 Facilities Management							
Salaries & Benefits	2,396,839	-	2,396,839	(133,108)	(2,122,798)	140,933	94%
Operating Expenditures	2,279,900	57,493	2,337,393	(239,394)	(2,136,661)	(38,662)	102%
Capital	577,500	-	577,500	(61,747)	(383,777)	131,976	77%
	5,254,239	57,493	5,311,732	(434,250)	(4,643,235)	234,247	96%
26000 Property Insurance							
Operating Expenditures	2,600,000	-	2,600,000	-	(2,556,660)	43,340	98%
	2,600,000	-	2,600,000	-	(2,556,660)	43,340	98%
30000 County Sheriff							
Salaries & Benefits	22,368,189	-	22,368,189	(1,615,854)	(20,407,516)	344,819	98%
Operating Expenditures	3,130,000	(2,944)	3,127,056	(246,959)	(2,623,063)	257,033	92%
Capital	1,865,076	14,338	1,879,414	(870,482)	(1,058,072)	(49,140)	103%
Transfers	-	-	-	-	(39,892)	(39,892)	0%
	27,363,265	11,394	27,374,659	(2,733,296)	(24,128,543)	512,821	98%
30100 Animal Control							
Salaries & Benefits	574,787	52,500	627,287	(8,301)	(574,697)	44,289	93%
Operating Expenditures	55,000	-	55,000	(7,334)	(34,143)	13,523	75%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Capital	-	-	-	-	-	-	0%
31000 Tx Dept of Public Safety (DPS)	629,787	52,500	682,287	(15,634)	(608,840)	57,812	92%
Salaries & Benefits	260,433	-	260,433	(17,264)	(174,520)	68,649	74%
Operating Expenditures	3,900	-	3,900	-	-	3,900	0%
	264,333	-	264,333	(17,264)	(174,520)	72,549	73%
32100 Constable-Precinct 1							
Salaries & Benefits	999,354	205,000	1,204,354	(60,686)	(1,049,266)	94,402	92%
Operating Expenditures	215,850	(30,572)	185,278	(118,444)	(70,443)	(3,609)	102%
Capital	103,150	18,940	122,090	(135,517)	(99,090)	(112,517)	192%
	1,318,354	193,368	1,511,722	(314,646)	(1,218,800)	(21,724)	101%
32200 Constable-Precinct 2							
Salaries & Benefits	1,003,257	83,000	1,086,257	(55,850)	(964,972)	65,435	94%
Operating Expenditures	151,700	(7,210)	144,490	(48,722)	(91,987)	3,780	97%
Capital	107,000	-	107,000	(94,700)	(111,534)	(99,234)	193%
	1,261,957	75,790	1,337,747	(199,272)	(1,168,494)	(30,019)	102%
32300 Constable-Precinct 3							
Salaries & Benefits	1,085,826	23,000	1,108,826	(62,762)	(1,026,921)	19,143	98%
Operating Expenditures	268,335	(23,740)	244,595	(34,033)	(168,766)	41,796	83%
Capital	163,000	-	163,000	(71,698)	(54,428)	36,874	77%
	1,517,161	(740)	1,516,421	(168,492)	(1,250,116)	97,813	94%
32400 Constable-Precinct 4							
Salaries & Benefits	1,686,341	52,826	1,739,167	(134,244)	(1,585,874)	19,049	99%
Operating Expenditures	123,950	7,289	131,239	(18,696)	(111,996)	547	100%
Capital	100,000	62,065	162,065	(149,755)	(111,624)	(99,314)	161%
	1,910,291	122,180	2,032,471	(302,695)	(1,809,494)	(79,718)	104%
33000 Intensive CommunityServiceProg							
Salaries & Benefits	123,471	-	123,471	-	(54,271)	69,200	44%
Operating Expenditures	64,550	-	64,550	(3,360)	(23,564)	37,626	42%
	188,021	-	188,021	(3,360)	(77,835)	106,826	43%
34000 Ambulance EMS							
Operating Expenditures	96,000	-	96,000	-	(96,000)	-	100%
	96,000	-	96,000	-	(96,000)	-	100%
34100 Fire Protection							
Salaries & Benefits	57,331	6,200	63,531	(3,373)	(55,936)	4,221	93%
Operating Expenditures	566,000	-	566,000	-	(546,799)	19,201	97%
	623,331	6,200	629,531	(3,373)	(602,735)	23,422	96%
34200 Fire Marshal							
Salaries & Benefits	-	-	-	34,675	-	34,675	0%
Transfers	610,000	-	610,000	-	(310,000)	300,000	51%
	610,000	-	610,000	34,675	(310,000)	334,675	45%
35000 Detention Center							
Salaries & Benefits	14,793,863	-	14,793,863	(1,152,328)	(15,197,997)	(1,556,461)	111%
Operating Expenditures	8,745,400	-	8,745,400	(335,755)	(8,290,743)	118,902	99%
Capital	100,000	-	100,000	118,966	(214,364)	4,601	95%
	23,639,263	-	23,639,263	(1,369,117)	(23,703,104)	(1,432,958)	106%
36000 Juvenile Probation							
Salaries & Benefits	8,385,435	-	8,385,435	(588,391)	(7,291,627)	505,417	94%
Operating Expenditures	1,548,897	-	1,548,897	(258,530)	(966,307)	324,060	79%
Capital	18,000	-	18,000	4,909	(21,609)	1,300	93%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
Transfers	450,000	-	450,000	-	-	450,000	0%
	10,402,332	-	10,402,332	(842,012)	(8,279,543)	1,280,777	88%
40000 Adult Probation							
Operating Expenditures	731,326	-	731,326	(9,498)	(165,077)	556,751	24%
Transfers	92,000	-	92,000	-	(92,000)	-	100%
	823,326	-	823,326	(9,498)	(257,077)	556,751	32%
45000 Health							
Salaries & Benefits	1,348,464	(30,000)	1,318,464	(38,689)	(887,771)	392,004	70%
Operating Expenditures	98,725	30,000	128,725	(571)	(81,881)	46,273	64%
Transfers	10,000	-	10,000	-	2,979	12,979	(30%)
	1,457,189	-	1,457,189	(39,260)	(966,673)	451,256	69%
45050 CRI-HAZ							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45100 WIC							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
45200 Indigent Health Care							
Salaries & Benefits	195,351	-	195,351	(10,555)	(149,861)	34,936	82%
Operating Expenditures	2,442,145	(820,515)	1,621,630	(3,511)	(833,783)	784,336	52%
	2,637,496	(820,515)	1,816,981	(14,066)	(983,644)	819,272	55%
45300 Water Lab							
Salaries & Benefits	228,203	1,200	229,403	(13,643)	(210,245)	5,515	98%
Operating Expenditures	54,450	-	54,450	(11,353)	(32,238)	10,859	80%
	282,653	1,200	283,853	(24,996)	(242,483)	16,374	94%
46000 Children Protective Services							
Operating Expenditures	96,948	-	96,948	(46,386)	(27,008)	23,554	76%
Transfers	20,000	-	20,000	-	(20,202)	(202)	101%
	116,948	-	116,948	(46,386)	(47,210)	23,352	80%
47000 Environmental Health							
Salaries & Benefits	1,360,130	-	1,360,130	(70,654)	(1,233,633)	55,843	96%
Operating Expenditures	87,385	-	87,385	(27,390)	(27,527)	32,468	63%
Transfers	115,000	-	115,000	-	(118,327)	(3,327)	103%
	1,562,515	-	1,562,515	(98,044)	(1,379,487)	84,984	95%
49000 County Welfare							
Salaries & Benefits	57,626	18,800	76,426	(3,799)	(68,124)	4,503	94%
Operating Expenditures	13,400	-	13,400	(566)	(1,983)	10,851	19%
	71,026	18,800	89,826	(4,365)	(70,107)	15,354	83%
50000 Mental Health							
Operating Expenditures	268,800	-	268,800	-	(332,800)	(64,000)	124%
	268,800	-	268,800	-	(332,800)	(64,000)	124%
51000 Actions							
Operating Expenditures	70,000	-	70,000	-	(70,000)	-	100%
	70,000	-	70,000	-	(70,000)	-	100%
52000 Helpline							
Operating Expenditures	20,000	-	20,000	-	(20,000)	-	100%
	20,000	-	20,000	-	(20,000)	-	100%
53000 Marine Protection Service							
Operating Expenditures	12,000	-	12,000	-	(12,000)	-	100%
	12,000	-	12,000	-	(12,000)	-	100%



Budget to Actuals for Year 2024

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Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
55000 Library Administration							
Salaries & Benefits	6,751,740	-	6,751,740	(392,558)	(6,144,718)	214,464	97%
Operating Expenditures	1,637,020	-	1,637,020	(169,064)	(1,438,995)	28,961	98%
	8,388,760	-	8,388,760	(561,622)	(7,583,713)	243,425	97%
55010 Library - Alvin							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55020 Library - Angleton							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55050 Library - Angleton W Annex							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55060 Library - Brazoria							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55070 Library - Clute							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55080 Library - Danbury							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55090 Library - Freeport							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55100 Library - Lake Jackson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55110 Library - Manvel							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55120 Library - Pearland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55140 Library - Pearland West							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55150 Library -Sweeny							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
55160 Library - West Columbia							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56000 Parks							
Salaries & Benefits	3,862,293	-	3,862,293	(203,410)	(3,337,622)	321,261	92%
Operating Expenditures	1,108,200	-	1,108,200	(248,641)	(767,534)	92,026	92%
Capital	765,450	-	765,450	(98,441)	(666,303)	706	100%
Transfers	-	-	-	-	(3,353)	(3,353)	0%
	5,735,943	-	5,735,943	(550,491)	(4,774,812)	410,640	93%



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
56020 Parks-SFA Munson Historical							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56030 Parks-Hanson							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56040 Parks-Boat Ramps							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56050 Parks-Inland							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56060 Parks-Beaches							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56170 Parks-Camp Mohawk							
Operating Expenditures	6,000	-	6,000	(5,918)	-	82	99%
Capital	-	-	-	79,953	(79,953)	-	0%
	6,000	-	6,000	74,035	(79,953)	82	99%
56180 Parks-Quintana							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
56190 Parks-San Luis Pass							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
57000 Fairgrounds							
Salaries & Benefits	107,789	-	107,789	(4,917)	(79,193)	23,679	78%
Operating Expenditures	251,000	-	251,000	(24,135)	(183,634)	43,230	83%
	358,789	-	358,789	(29,052)	(262,828)	66,909	81%
58000 Museum							
Salaries & Benefits	622,396	-	622,396	(39,726)	(472,928)	109,741	82%
Operating Expenditures	24,550	-	24,550	(924)	(11,147)	12,480	49%
Capital	-	-	-	44,233	(44,233)	-	0%
	646,946	-	646,946	3,583	(528,309)	122,220	81%
60000 Agriculture Extension							
Salaries & Benefits	527,617	-	527,617	(29,926)	(456,407)	41,283	92%
Operating Expenditures	56,055	-	56,055	(9,214)	(42,361)	4,480	92%
	583,672	-	583,672	(39,141)	(498,768)	45,763	92%
65000 Flood Plain Administrator							
Salaries & Benefits	312,099	-	312,099	(17,288)	(279,282)	15,529	95%
Operating Expenditures	10,992	-	10,992	773	(7,706)	4,059	63%
	323,091	-	323,091	(16,515)	(286,988)	19,588	94%
Total Fund: 10000	168,971,486	1,904,100	170,875,586	(11,169,741)	(150,970,399)	8,735,446	95%
Fund: 10100-General Fund - Construction							
56000 Parks							
Operating Expenditures	-	-	-	2,259	(2,259)	-	0%
	-	-	-	2,259	(2,259)	-	0%
Total Fund: 10100	-	-	-	2,259	(2,259)	-	0%
Fund: 10200-Juv Prob Fees							



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
36000 Juvenile Probation							
Operating Expenditures	16,200	-	16,200	(1,471)	(12,200)	2,528	84%
Capital	-	-	-	14,685	(14,685)	-	0%
	16,200	-	16,200	13,214	(26,885)	2,528	84%
Total Fund: 10200	16,200	-	16,200	13,214	(26,885)	2,528	84%
Fund: 10350-Sheriff Special Response Team							
30000 County Sheriff							
Operating Expenditures	10,000	-	10,000	-	(8,144)	1,856	81%
	10,000	-	10,000	-	(8,144)	1,856	81%
Total Fund: 10350	10,000	-	10,000	-	(8,144)	1,856	81%
Fund: 10400-Env Health-Retail Food Permits							
47000 Environmental Health							
Salaries & Benefits	209,496	3,000	212,496	(10,297)	(193,505)	8,693	96%
	209,496	3,000	212,496	(10,297)	(193,505)	8,693	96%
Total Fund: 10400	209,496	3,000	212,496	(10,297)	(193,505)	8,693	96%
Fund: 10600-Fire Training Field							
34100 Fire Protection							
Operating Expenditures	2,000	-	2,000	-	(655)	1,345	33%
	2,000	-	2,000	-	(655)	1,345	33%
Total Fund: 10600	2,000	-	2,000	-	(655)	1,345	33%
Fund: 10700-Parks Special Events							
56000 Parks							
Operating Expenditures	-	20,000	20,000	(282)	(1,948)	17,771	11%
Capital	-	-	-	127,707	(127,707)	-	0%
	-	20,000	20,000	127,426	(129,655)	17,771	11%
Total Fund: 10700	-	20,000	20,000	127,426	(129,655)	17,771	11%
Fund: 10710-Parks SFA Special Projects							
56020 Parks-SFA Munson Historical							
Operating Expenditures	2,000	-	2,000	(1,057)	-	943	53%
	2,000	-	2,000	(1,057)	-	943	53%
Total Fund: 10710	2,000	-	2,000	(1,057)	-	943	53%
Fund: 10850-CPS-Donations							
46000 Children Protective Services							
Operating Expenditures	14,300	-	14,300	(1,924)	(4,996)	7,380	48%
	14,300	-	14,300	(1,924)	(4,996)	7,380	48%
Total Fund: 10850	14,300	-	14,300	(1,924)	(4,996)	7,380	48%
Fund: 20000-Road and Bridge Non-Construct							
22000 Information Systems							
Operating Expenditures	61,500	(16,000)	45,500	-	(19,184)	26,316	42%
Capital	-	16,000	16,000	-	(12,962)	3,038	81%
	61,500	-	61,500	-	(32,147)	29,353	52%
70000 Road and Bridge							
Operating Expenditures	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
71000 RB South Service Center							
Salaries & Benefits	3,594,194	(340,000)	3,254,194	(243,611)	(2,917,083)	93,500	97%
Operating Expenditures	2,160,000	203,546	2,363,546	(541,315)	(1,531,878)	290,353	88%
Capital	600,000	20,367	620,368	(33,535)	(585,268)	1,565	100%
	6,354,194	(116,087)	6,238,107	(818,461)	(5,034,228)	385,419	94%
72000 RB Central Service Center							
Salaries & Benefits	3,546,563	(340,000)	3,206,563	(253,481)	(2,653,973)	299,108	91%
Operating Expenditures	2,160,000	(239,134)	1,920,866	(580,720)	(1,203,913)	136,233	93%
Capital	600,000	34,942	634,942	(417,828)	(217,114)	-	100%
	6,306,563	(544,192)	5,762,371	(1,252,029)	(4,075,000)	435,342	92%
73000 RB North Service Center							
Salaries & Benefits	3,409,977	(80,000)	3,329,977	(255,532)	(2,706,203)	368,243	89%
Operating Expenditures	2,178,000	129,314	2,307,314	(496,338)	(1,441,106)	369,871	84%
Capital	582,000	7,510	589,510	6,295	(592,914)	2,891	100%
	6,169,977	56,824	6,226,801	(745,575)	(4,740,222)	741,004	88%
74000 RB West Service Center							
Salaries & Benefits	3,680,871	(440,000)	3,240,871	(254,976)	(2,804,625)	181,270	94%
Operating Expenditures	2,160,000	143,318	2,303,318	(478,501)	(1,467,671)	357,145	84%
Capital	600,000	2,163,397	2,763,397	(563,330)	(2,150,414)	49,653	98%
	6,440,871	1,866,715	8,307,586	(1,296,807)	(6,422,711)	588,069	93%
75000 Engineer's Office							
Salaries & Benefits	2,267,503	-	2,267,503	(153,638)	(1,859,499)	254,366	89%
Operating Expenditures	1,158,500	1,183,597	2,342,097	(53,274)	(1,907,062)	381,760	84%
Capital	-	277,483	277,483	(55,150)	(194,274)	28,059	90%
Transfers	1,733,100	-	1,733,100	-	(49,866)	1,683,234	3%
	5,159,103	1,461,080	6,620,183	(262,062)	(4,010,701)	2,347,419	65%
Total Fund: 20000	30,492,207	2,724,340	33,216,547	(4,374,933)	(24,315,008)	4,526,606	86%
Fund: 20500-Road and Bridge Construction							
71000 RB South Service Center							
Salaries & Benefits	-	340,000	340,000	-	(181,832)	158,168	53%
Operating Expenditures	1,500,000	-	1,500,000	(577,898)	(676,783)	245,319	84%
	1,500,000	340,000	1,840,000	(577,898)	(858,614)	403,487	78%
72000 RB Central Service Center							
Salaries & Benefits	-	340,000	340,000	-	(250,304)	89,696	74%
Operating Expenditures	1,500,000	425,704	1,925,704	(180,474)	(1,308,722)	436,509	77%
	1,500,000	765,704	2,265,704	(180,474)	(1,559,025)	526,205	77%
73000 RB North Service Center							
Salaries & Benefits	-	80,000	80,000	-	(30,614)	49,386	38%
Operating Expenditures	1,500,000	-	1,500,000	(245,611)	(64,198)	1,190,191	21%
	1,500,000	80,000	1,580,000	(245,611)	(94,812)	1,239,577	22%
74000 RB West Service Center							
Salaries & Benefits	-	440,000	440,000	-	(311,732)	128,268	71%
Operating Expenditures	1,500,000	70,000	1,570,000	(86,788)	(1,459,693)	23,519	99%
	1,500,000	510,000	2,010,000	(86,788)	(1,771,425)	151,786	92%
75000 Engineer's Office							
Operating Expenditures	1,250,000	(779,278)	470,723	(81,897)	(283,127)	105,698	78%
Capital	7,225,000	(1,495,723)	5,729,278	(2,319,610)	(2,923,118)	486,550	92%
	8,475,000	(2,275,000)	6,200,000	(2,401,508)	(3,206,245)	592,248	90%
Total Fund: 20500	14,475,000	(579,296)	13,895,704	(3,492,279)	(7,490,122)	2,913,303	79%
Fund: 39800-Law Library							



Budget to Actuals for Year 2024

10/1/2023 thru 8/31/2024

Account Category	Original Budget	Adjustments	Total Budget	Encumbrances	Expenses	Remaining	% Used
19900 Law Library							
Salaries & Benefits	84,218	1,700	85,918	(4,778)	(78,169)	2,971	97%
Operating Expenditures	393,800	-	393,800	(84,084)	(264,109)	45,608	88%
Capital	20,000	-	20,000	-	-	20,000	0%
	498,018	1,700	499,718	(88,861)	(342,278)	68,579	86%
22000 Information Systems							
Operating Expenditures	107,200	-	107,200	(74,981)	(91,631)	(59,411)	155%
	107,200	-	107,200	(74,981)	(91,631)	(59,411)	155%
Total Fund: 39800	605,218	1,700	606,918	(163,842)	(433,908)	9,168	98%
Fund: 39900-Mosquito Control District							
22000 Information Systems							
Operating Expenditures	17,000	-	17,000	-	(48)	16,952	0%
	17,000	-	17,000	-	(48)	16,952	0%
49900 Mosquito Control							
Salaries & Benefits	1,375,031	-	1,375,031	(78,294)	(1,132,642)	164,094	88%
Operating Expenditures	1,447,200	1,073,750	2,520,950	(462,697)	(1,723,390)	334,863	87%
Capital	53,000	-	53,000	-	(37,313)	15,687	70%
	2,875,231	1,073,750	3,948,981	(540,992)	(2,893,345)	514,644	87%
Total Fund: 39900	2,892,231	1,073,750	3,965,981	(540,992)	(2,893,393)	531,596	87%
Fund: 60500-Airport Operating							
22000 Information Systems							
Operating Expenditures	22,900	-	22,900	-	(9,058)	13,842	40%
	22,900	-	22,900	-	(9,058)	13,842	40%
90000 Airport							
Salaries & Benefits	1,194,819	55,000	1,249,819	(68,223)	(1,121,768)	59,828	95%
Operating Expenditures	2,368,000	1,100,000	3,468,000	(530,821)	(2,551,073)	386,107	89%
Capital	1,612,715	-	1,612,715	-	(34,299)	1,578,416	2%
Transfers	278,500	-	278,500	-	(4,135)	274,365	1%
	5,454,034	1,155,000	6,609,034	(599,044)	(3,711,274)	2,298,716	65%
Total Fund: 60500	5,476,934	1,155,000	6,631,934	(599,044)	(3,720,332)	2,312,558	65%
Report Total	223,167,072	6,302,594	229,469,666	(20,211,210)	(190,189,263)	19,069,194	92%



Balance Sheet for Year 2024

as of 8/31/2024

Note: Fund Balance is only adjusted at end of year; fund balance is as of 9/30/2023

Account	Fund Groups				
	General Funds	Road and Bridge	Law Library	Mosquito Control	Airport
Assets					
Cash in Bank	1,006,047	3,766,678	(61,769)	(118,232)	(2,288,325)
Cash on Hand	34,580	100	200		100
Investments	89,658,653	34,598,748	130,393	427,739	
Accounts Receivable	1,986,862	2,220,077	244	38,295	390,825
Inventory	23,372	606,731		579,347	116,601
Prepaid	3,578,394	1,645	(10)	(424)	4,476
Amt Provided/Gen LT Debt					2,440,158
Non-current Assets	26,014,589				
Capital Assets					13,549,806
	122,302,497	41,193,978	69,057	926,725	14,213,641
Liabilities					
Accounts Payable - Other	(644,694)	(316,302)		(1,590)	(67,125)
AP-State of Texas Court Costs	(344,798)				
AP-State of Texas Other Liab	(47,329)	(673)	(35)	(2)	(14)
AP-Governmental Entities	(623)				
AP-Payroll Liabilities	(4,268,659)	(555,791)	(3,266)	(39,381)	(43,500)
AP Due to Others	(786,075)				
Tax Office Liabilities	(7,775,783)				
Due to Agency Groups	(3,051,136)	(6,539,933)		(36,204)	(60,987)
Non Current Liabilities					(918,989)
	(16,919,099)	(7,412,700)	(3,301)	(77,177)	(1,090,614)
Fund Equity					
Fund Balance	(4,681,300)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)
Unassigned Fund Balance	(95,611,256)				
	(100,292,556)	(16,661,270)	(177,373)	(1,648,037)	(10,997,769)

Note: The total receivable from Brazoria County Toll Road Authority is \$10,004,190.83. The current presentation of this report only includes the General Fund and Road & Bridge portions.



Statement of Changes in Fund Balance

as of 8/31/2024

Fund	07/31/2024	Month Ending Aug 31, 2024			08/31/2024
	Unaudited Fund Balance	Receipts	Disbursements	Transfers In/ (Out)	Unaudited Fund Balance
Fund 10000-General Fund	111,383,917	4,822,912	(12,348,758)	296,928	104,154,999
Fund 10100-General Fund - Construction	225,953	-	-	-	225,953
Fund 10200-Juv Prob Fees	17,771	481	(1,797)	-	16,455
Fund 10300-Unclaimed Juvenile Restitution	11,569	-	-	-	11,569
Fund 10350-Sheriff Special Response Team	18,709	331	(6,923)	-	12,117
Fund 10400-Env Health-Retail Food Permits	36,658	9,230	(17,089)	-	28,800
Fund 10500-District Clerk Contingency	829,810	16,297	-	-	846,107
Fund 10600-Fire Training Field	13,944	390	(119)	-	14,215
Fund 10700-Parks Special Events	25,726	928	(7)	-	26,647
Fund 10710-Parks SFA Special Projects	10,666	363	-	-	11,029
Fund 10850-CPS-Donations	34,398	1,110	-	-	35,508
Total General Fund Group	112,609,121	4,852,042	(12,374,692)	296,928	105,383,398
Fund 20000-Road and Bridge Non-Construct	42,564,588	491,966	(1,784,971)	-	41,271,582
Fund 20500-Road and Bridge Construction	(7,041,260)	-	(449,044)	-	(7,490,303)
Total Road and Bridge Funds	35,523,328	491,966	(2,234,015)	-	33,781,279
Fund 39800-Law Library	81,548	28,496	(44,288)	-	65,756
Fund 39900-Mosquito Control District	1,210,542	4,715	(365,708)	-	849,549
Total Special Revenue Funds	1,292,090	33,211	(409,996)	-	915,305
Fund 41000-2016 Limited Tax Rfd (2006 CO)	1,197,386	24,416	-	-	1,221,802
Fund 42000-2021 Gen Oblig Rfd (2012 CO)	71,039	8,332	-	-	79,371
Fund 42100-2018 Cert of Oblig-I,S	481,822	15,706	-	-	497,528
Fund 42200-2021 CO-Courthouse Campus I,S	2,111,210	67,510	-	-	2,178,720
Fund 44000-Toll Road-SH288-I&S	(91,993,793)	4,449	-	232,000	(91,757,344)
Fund 45000-Road Bonds-Mobility-I,S	3,420,881	84,305	-	-	3,505,186
Total Debt Service Funds	(84,711,456)	204,719	-	232,000	(84,274,737)
Fund 60500-Airport Operating	11,189,866	344,383	(447,717)	-	11,086,531
Total Enterprise Funds	11,189,866	344,383	(447,717)	-	11,086,531
Report Total	75,902,949	5,926,320	(15,466,421)	528,928	66,891,776

Fund balances presented herein are representative of only a month's snapshot of activity and may be skewed based on timing of revenues and expenditures. The most recent audited fund balance is as of 09/30/2023 and may be found on the balance sheet report contained in this reporting package.



Transfers for Year 2024

as of 8/31/2024

Fund Group	Transfers In	Transfers Out
Capital Projects - Other		
Cert of Obligation - CM	-	-
Enterprise Funds		
Airport Fund	-	4,135
General Fund Group		
General Fund	29,157	1,288,858
Restricted Funds	115,000	-
Road and Bridge Funds		
Road and Bridge	-	49,866
Special Revenue Funds		
Federal Grants	457,706	29,157
Capital Projects	49,866	-
Airport Federal Grants	429	-
State Grants	18,825	-
Airport State Grants	3,705	-
Local (grants & non-grants)	627,327	-
Law Library	70,000	-
Report Total	1,372,016	1,372,016



Debt Service Payment Schedules

Fiscal Year 2024

Limited Tax Refunding Bonds, Series 2016

On January 28, 2016, the County issued the Limited Tax Refunding Bonds, Series 2016 in the amount of \$8,125,000. These bonds provided funds to advance refund the Combination Tax and Revenue Certificates of Obligation, Series 2006 in the amount of \$8,770,000. The advance refunding occurred on the call date of March 1, 2016.

True Interest Cost: 2.207 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	66,850.00	980,000.00	47,250.00	1,094,100.00
2025	47,250.00	1,025,000.00	26,750.00	1,099,000.00
2026	26,750.00	1,070,000.00		1,096,750.00
Total	140,850.00	3,075,000.00	74,000.00	3,289,850.00

Unlimited Tax Refunding Bonds, Series 2016

On January 28, 2016, the County issued the Unlimited Tax Refunding Bonds, Series 2016 in the amount of \$8,425,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2006 in the amount of \$9,235,000. The advance refunding occurred on the call date of March 1, 2016.

True Interest Cost: 2.376 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	90,325.00	935,000.00	71,625.00	1,096,950.00
2025	71,625.00	975,000.00	52,125.00	1,098,750.00
2026	52,125.00	1,015,000.00	26,750.00	1,093,875.00
2027	26,750.00	1,070,000.00		1,096,750.00
Total	240,825.00	3,995,000.00	150,500.00	4,386,325.00



Debt Service Payment Schedules

Fiscal Year 2024

Certificates of Obligation, Series 2018

On August 23, 2018, the County issued the Certificates of Obligation, Series 2018 in the amount of \$8,120,000. These certificates were issued for the purpose of generating funds for numerous facilities project improvements.

True Interest Cost: 3.496 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	162,700.00	335,000.00	154,325.00	652,025.00
2025	154,325.00	355,000.00	145,450.00	654,775.00
2026	145,450.00	370,000.00	136,200.00	651,650.00
2027	136,200.00	390,000.00	126,450.00	652,650.00
2028	126,450.00	410,000.00	116,200.00	652,650.00
2029	116,200.00	430,000.00	105,450.00	651,650.00
2030	105,450.00	455,000.00	94,075.00	654,525.00
2031	94,075.00	475,000.00	82,200.00	651,275.00
2032	82,200.00	500,000.00	69,700.00	651,900.00
2033	69,700.00	525,000.00	59,200.00	653,900.00
2034	59,200.00	545,000.00	48,300.00	652,500.00
2035	48,300.00	570,000.00	36,900.00	655,200.00
2036	36,900.00	590,000.00	25,100.00	652,000.00
2037	25,100.00	615,000.00	12,800.00	652,900.00
2038	12,800.00	640,000.00		652,800.00
Total	1,375,050.00	7,205,000.00	1,212,350.00	9,792,400.00

Unlimited Tax Refunding Bonds, Series 2018

On August 23, 2018, the County issued the Unlimited Tax Refunding Bonds, Series 2018 in the amount of \$4,415,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2008 in the amount of \$4,810,000. The advance refunding occurred on the call date of March 1, 2019. These refunding bonds were calculated to provide cash flow savings of \$382,786 and an economic gain (net present value of savings) of \$323,910.

True Interest Cost: 2.648 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	62,125.00	445,000.00	51,000.00	558,125.00
2025	51,000.00	475,000.00	39,125.00	565,125.00
2026	39,125.00	495,000.00	26,750.00	560,875.00
2027	26,750.00	520,000.00	13,750.00	560,500.00
2028	13,750.00	550,000.00		563,750.00
Total	192,750.00	2,485,000.00	130,625.00	2,808,375.00



Debt Service Payment Schedules

Fiscal Year 2024

Unlimited Tax Road Refunding Bonds, Series 2020

On January 23, 2020, the County issued the Unlimited Tax Refunding Bonds, Series 2020 in the amount of \$9,840,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2010B in the amounts of \$11,701,056. The advance refunding occurred on the call date of March 1, 2020. These refunding bonds were calculated to provide cash flow savings of \$1,471,414 and an economic gain (net present value of savings) of \$1,123,861.

True Interest Cost: 1.721 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	184,250.00	910,000.00	161,500.00	1,255,750.00
2025	161,500.00	950,000.00	137,750.00	1,249,250.00
2026	137,750.00	995,000.00	112,875.00	1,245,625.00
2027	112,875.00	1,050,000.00	86,625.00	1,249,500.00
2028	86,625.00	1,100,000.00	59,125.00	1,245,750.00
2029	59,125.00	1,155,000.00	30,250.00	1,244,375.00
2030	30,250.00	1,210,000.00		1,240,250.00
Total	772,375.00	7,370,000.00	588,125.00	8,730,500.00



Debt Service Payment Schedules

Fiscal Year 2024

Certificates of Obligation, Series 2021

On November 3, 2021, the County issued the Certificates of Obligation, Series 2021 in the amount of \$86,895,000. These certificates were issued for the purpose of generating funds for the County Courthouse Campus Expansion Project.

True Interest Cost: 2.577 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	1,688,825.00	360,000.00	1,679,825.00	3,728,650.00
2025	1,679,825.00	915,000.00	1,656,950.00	4,251,775.00
2026	1,656,950.00	2,010,000.00	1,606,700.00	5,273,650.00
2027	1,606,700.00	2,740,000.00	1,538,200.00	5,884,900.00
2028	1,538,200.00	2,880,000.00	1,466,200.00	5,884,400.00
2029	1,466,200.00	3,025,000.00	1,390,575.00	5,881,775.00
2030	1,390,575.00	3,180,000.00	1,311,075.00	5,881,650.00
2031	1,311,075.00	3,325,000.00	1,244,575.00	5,880,650.00
2032	1,244,575.00	3,465,000.00	1,175,275.00	5,884,850.00
2033	1,175,275.00	3,605,000.00	1,103,175.00	5,883,450.00
2034	1,103,175.00	3,750,000.00	1,028,175.00	5,881,350.00
2035	1,028,175.00	3,905,000.00	950,075.00	5,883,250.00
2036	950,075.00	4,065,000.00	868,775.00	5,883,850.00
2037	868,775.00	4,210,000.00	805,625.00	5,884,400.00
2038	805,625.00	4,335,000.00	740,600.00	5,881,225.00
2039	740,600.00	4,470,000.00	673,550.00	5,884,150.00
2040	673,550.00	4,605,000.00	604,475.00	5,883,025.00
2041	604,475.00	4,745,000.00	533,300.00	5,882,775.00
2042	533,300.00	4,915,000.00	435,000.00	5,883,300.00
2043	435,000.00	5,115,000.00	332,700.00	5,882,700.00
2044	332,700.00	5,325,000.00	226,200.00	5,883,900.00
2045	226,200.00	5,540,000.00	115,400.00	5,881,600.00
2046	115,400.00	5,770,000.00		5,885,400.00
Total	23,175,250.00	86,255,000.00	21,486,425.00	130,916,675.00



Debt Service Payment Schedules

Fiscal Year 2024

Limited Tax Refunding Bonds, Series 2021

On December 16, 2021, the County issued the Limited Tax Refunding Bonds, Series 2021 in the amount of \$15,815,000. These bonds provided funds to advance refund the Certificates of Obligation, Series 2012. The advance refunding is scheduled to occur on the call date of March 1, 2022. These refunding bonds were calculated to provide cash flow savings of \$2,859,143.66 and an economic gain (net present value of savings) of \$2,622,642.48.

True Interest Cost: 1.360 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	354,350.00	1,315,000.00	321,475.00	1,990,825.00
2025	321,475.00	1,380,000.00	286,975.00	1,988,450.00
2026	286,975.00	1,450,000.00	250,725.00	1,987,700.00
2027	250,725.00	1,530,000.00	212,475.00	1,993,200.00
2028	212,475.00	1,610,000.00	172,225.00	1,994,700.00
2029	172,225.00	1,685,000.00	130,100.00	1,987,325.00
2030	130,100.00	1,775,000.00	85,725.00	1,990,825.00
2031	85,725.00	1,865,000.00	39,100.00	1,989,825.00
2032	39,100.00	1,955,000.00		1,994,100.00
Total	1,853,150.00	14,565,000.00	1,498,800.00	17,916,950.00

Unlimited Tax Refunding Bonds, Series 2021

On December 16, 2021, the County issued the Unlimited Tax Refunding Bonds, Series 2021 in the amount of \$4,555,000. These bonds provided funds to advance refund the Unlimited Tax Road Bonds, Series 2012. The advance refunding is scheduled to occur on the call date of March 1, 2022. These refunding bonds were calculated to provide cash flow savings of \$477,816.59 and an economic gain (net present value of savings) of \$437,236.03.

True Interest Cost: 1.340 %

Fiscal Year	Interest Due 3/1	Principal Due 3/1	Interest Due 9/1	Total
2024	83,500.00	390,000.00	75,700.00	549,200.00
2025	75,700.00	410,000.00	67,500.00	553,200.00
2026	67,500.00	425,000.00	59,000.00	551,500.00
2027	59,000.00	445,000.00	50,100.00	554,100.00
2028	50,100.00	460,000.00	40,900.00	551,000.00
2029	40,900.00	485,000.00	31,200.00	557,100.00
2030	31,200.00	500,000.00	21,200.00	552,400.00
2031	21,200.00	520,000.00	10,800.00	552,000.00
2032	10,800.00	540,000.00		550,800.00
Total	439,900.00	4,175,000.00	356,400.00	4,971,300.00